STATE OF CALIFORNIA BOARD OF EQUALIZATION

## COURT CASE CONCERNING THE TOBACCO PRODUCTS TAX RATE FOR FISCAL YEAR 2001-02 RESOLVED

The court case titled *Core-Mark International, Inc., California Association of Retail Tobacconists Inc. and U.S. Smokeless Tobacco Company* vs. *State Board of Equalization* has been resolved. The tax rate for tobacco products beginning September 10, 2001, is *52.65%* of the wholesale cost of these products. This rate will be in effect through June 30, 2002.

If you have any questions, please contact the Excise Taxes Division at 1-800-400-7115.